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09/852,924	05/10/2001	Stephan F. Jou	CA920085015US3

CONFIRMATION NO. 5840

POA ACCEPTANCE LETTER



24852
INTERNATIONAL BUSINESS MACHINES CORP
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Date Mailed: 05/22/2009

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 05/07/2009.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

/s/christian/

Office of Data Management, Application Assistance Unit (571) 272-4000, or (571) 272-4200, or 1-888-786-0101